

**Illinois Department of Revenue
Regulations**

Title 86 Part 295 Section 295.120 Effective Date

TITLE 86: REVENUE

PART 295

**HOME RULE MUNICIPAL USE TAX IMPOSED BY MUNICIPALITIES
HAVING 2,000,000 OR MORE INHABITANTS**

Section 295.120 Effective Date

An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a Home Rule Municipal Use Tax administered by the Illinois Department of Revenue shall either: be adopted and a certified copy filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of July next following such adoption and filing; or be adopted and a certified copy filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of January next following such adoption and filing. When a given Home Rule Municipal Use Tax goes into effect, it applies to purchases made on or after the effective date of the Ordinance imposing the tax. For this purpose, the date of the purchase is deemed to be the date of the delivery of the property to the purchaser. The same rule applies when determining the effective date of an increase or decrease in the rate of a Home Rule Municipal Use Tax.

(Source: Amended at 24 Ill. Reg. 8117, effective May 26, 2000)